

Gregg M. Galardi, Esq.  
 Ian S. Fredericks, Esq.  
 SKADDEN, ARPS, SLATE, MEAGHER &  
 FLOM, LLP  
 One Rodney Square  
 PO Box 636  
 Wilmington, Delaware 19899-0636  
 (302) 651-3000

Dion W. Hayes (VSB No. 34304)  
 Douglas M. Foley (VSB No. 34364)  
 MCGUIREWOODS LLP  
 One James Center  
 901 E. Cary Street  
 Richmond, Virginia 23219  
 (804) 775-1000

- and -

Chris L. Dickerson, Esq.  
 SKADDEN, ARPS, SLATE, MEAGHER &  
 FLOM, LLP  
 155 North Wacker Drive  
 Chicago, Illinois 60606-1720  
 (312) 407-0700

Counsel to the Debtors and  
 Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
 FOR THE EASTERN DISTRICT OF VIRGINIA  
 RICHMOND DIVISION

- - - - -	- - - - -	x
In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC.,	:	Case No. 08-35653 (KRH)
<u>et al.</u> ,	:	
	:	
Debtors.	:	Jointly Administered
- - - - -	- - - - -	x

**DEBTORS' TWENTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS  
 (DISALLOWANCE OF CERTAIN TAX CLAIMS FOR NO TAX LIABILITY)**

The debtors and debtors in possession in the above-

captioned cases (collectively, the "Debtors"),<sup>1</sup> hereby file their Twenty-Seventh Omnibus Objection to Claims (Disallowance of Certain Tax Claims for No Tax Liability) (the "Objection"), and hereby move this Court, pursuant to sections 105 and 502 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, granting the relief sought by this Objection, and in support thereof states as follows:

#### **JURISDICTION AND VENUE**

1. This Court has jurisdiction to consider this Objection under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Objection in this district is proper under 28

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<sup>1</sup> The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Proper ties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), PRAHS, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, Virginia 23060.

U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, and Rule 3007 of the Bankruptcy Rules.

**BACKGROUND**

2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

4. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no trustee or examiner has been appointed in these chapter 11 cases.

5. On November 12, 2008, the Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

6. On December 10, 2009, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of

Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").

7. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date"). The deadline for governmental units to file claims that arose before November 10, 2009 was 5:00 p.m. (Pacific) on May 11, 2009 (the "Governmental Bar Date"). Pursuant to the Claims Bar Date Order, this Court approved the form and manner of the claims bar date notice, which was attached as Exhibit A to the Claims Bar Date Order (the "Claims Bar Date Notice").

8. On December 17 and 19, 2008, KCC served a copy of the Claims Bar Date Notice on all parties who filed notices of appearance pursuant to Bankruptcy Rule 2002, all of the Debtors' scheduled creditors in these cases, the Debtors' equity holders, and certain other parties (Docket No. 1314). In addition, the Debtors published the Claims Bar Date Notice in The Wall Street Journal (Docket No. 1395) and The Richmond Times-Dispatch (Docket No. 1394).

9. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of

business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

10. On April 1, 2009, this Court entered an Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections (Docket No. 2881) (the "Omnibus Objection Procedures Order").

#### **OBJECTIONS TO CLAIMS**

11. By this Objection, the Debtors seek entry of an order, in substantially the form annexed as Exhibit A, pursuant to Bankruptcy Code sections 105(a) and 502 and Bankruptcy Rule 3007, disallowing the claims listed on Exhibit C attached hereto. The basis for the disallowance of the claims listed on Exhibit C attached hereto is that all of the claims (the "Claims") are asserted by taxing authorities to whom the Debtors do not have any tax liability with respect to the liabilities asserted in the claims.

12. The Debtors do not have tax liability for the Claims listed on Exhibit C attached hereto because the Claims have either been paid in full or the Debtors did not conduct business and/or own property within the taxing authorities' jurisdictions. Therefore, the Claims should be disallowed because the Debtors have no outstanding tax liability with respect to the Claims.

13. For ease of reference, attached as Exhibit B is an alphabetical listing of all claimants whose Claims are included in this Objection (the "Claimants"), with a cross-reference by claim number.

14. At this time, the Debtors have not completed their review of the validity of all claims/expenses filed against their estates, including the Claims. Accordingly, the Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds. Furthermore, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any Claim or Claimant herein.

**RESERVATION OF RIGHTS**

15. As noted above, the Debtors reserve their rights to file objections to these Claims at a later time on any grounds that bankruptcy or non-bankruptcy law permits. The Debtors likewise reserve the right to modify, supplement and/or amend this Objection as it pertains to any claim or claimant herein.

**NOTICE AND PROCEDURE**

16. Notice of this Objection has been provided to all claimants with claims that are the subject to this Objection as identified on Exhibit C, respectively, and to parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1 and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order"). The Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rule 7004 and the applicable provisions of Federal Rule of Civil Procedure 4; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or

other representative identified in the proof of claim form or any attachment thereto; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases. The Debtors are serving the Claimant with this Objection and the exhibit on which the Claimant's claim is listed.

17. To the extent any Claimant timely files and properly serves a response to this Objection by 4:00 p.m. on August 20, 2009 as required by the Case Management Order and under applicable law, and the parties are unable to otherwise resolve the Objection, the Debtors request that the Court conduct a status conference with respect to any such responding claimant at 11:00 a.m. on August 27, 2009 and thereafter schedule the matter for a future hearing as to the merits of such claim.<sup>2</sup> However, to the extent any Claimant fails to timely file and properly serve a response to this Objection as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, disallowing the Claims set forth on Exhibit C attached hereto for all purposes in these bankruptcy cases.

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<sup>2</sup> In accordance with the Omnibus Objection Procedures Order, claimants who respond to the Objection do not need to appear at the status conference.



**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND  
THE OMNIBUS OBJECTION PROCEDURES ORDER**

18. This Objection complies with Bankruptcy Rule 3007(e). Additionally, the Debtors submit that this Objection is filed in accordance with the Omnibus Objection Procedures Order.

**WAIVER OF MEMORANDUM OF LAW**

19. Pursuant to Local Bankruptcy Rule 9013-1(G), and because there are no novel issues of law presented in the Motion, the Debtors request that the requirement that all motions be accompanied by a written memorandum of law be waived.

**NO PRIOR RELIEF**

20. No previous request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors request the Court to enter an Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia SKADDEN, ARPS, SLATE, MEAGHER &  
July 24, 2009 FLOM, LLP  
Gregg M. Galardi, Esq.  
Ian S. Fredericks, Esq.  
P.O. Box 636  
Wilmington, Delaware 19899-0636  
(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM, LLP  
Chris L. Dickerson, Esq.  
155 North Wacker Drive  
Chicago, Illinois 60606-7120  
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley  
Dion W. Hayes (VSB No. 34304)  
Douglas M. Foley (VSB No. 34364)  
One James Center  
901 E. Cary Street  
Richmond, Virginia 23219  
(804) 775-1000

Counsel for Debtors and Debtors  
in Possession

**EXHIBIT A**

Gregg M. Galardi, Esq.  
Ian S. Fredericks, Esq.  
SKADDEN, ARPS, SLATE, MEAGHER &  
FLOM, LLP  
One Rodney Square  
PO Box 636  
Wilmington, Delaware 19899-0636  
(302) 651-3000

Dion W. Hayes (VSB No. 34304)  
Douglas M. Foley (VSB No. 34364)  
MCGUIREWOODS LLP  
One James Center  
901 E. Cary Street  
Richmond, Virginia 23219  
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FLOM, LLP  
155 North Wacker Drive  
Chicago, Illinois 60606-7120  
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Counsel to the Debtors and  
Debtors in Possession

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION

- - - - - x  
In re: : Chapter 11  
:   
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)  
et al., :   
:   
Debtors. : Jointly Administered  
- - - - - x

**ORDER SUSTAINING DEBTORS' TWENTY-SEVENTH OMNIBUS  
OBJECTION TO CLAIMS (DISALLOWANCE OF CERTAIN TAX  
CLAIMS FOR NO TAX LIABILITY)**

THIS MATTER having come before the Court on the  
Debtors' Twenty-Seventh Omnibus Objection to Claims  
(Disallowance of Certain Tax Claims for No Tax Liability)  
(the "Objection"), which requested, among other things, that

the claims specifically identified on Exhibit C attached to the Objection be disallowed for those reasons set forth in the Objection; and it appearing that due and proper notice and service of the Objection as set forth therein was good and sufficient and that no other further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is GRANTED.

2. The Claims identified on Exhibit A as attached hereto and incorporated herein, are forever disallowed in their entirety for all purposes in these bankruptcy cases.

Dated: Richmond, Virginia  
\_\_\_\_\_, 2009

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HONORABLE KEVIN R. HUENNEKENS  
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

Gregg M. Galardi, Esq.  
Ian S. Fredericks, Esq.  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
One Rodney Square  
PO Box 636  
Wilmington, Delaware 19899-0636  
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- and -

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155 North Wacker Drive  
Chicago, Illinois 60606-1720  
(312) 407-0700

- and -

/s/ Douglas M. Foley  
Dion W. Hayes (VSB No. 34304)  
Douglas M. Foley (VSB No. 34364)  
MCGUIREWOODS LLP  
One James Center  
901 E. Cary Street  
Richmond, Virginia 23219  
(804) 775-1000

Counsel to the Debtors  
and Debtors in Possession

**CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Douglas M. Foley  
Douglas M. Foley

In re: Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)

Debtors' Twenty-Seventh Omnibus Objection to Claims

Exhibit B - Claimants and Related Claims Subject To Twenty-Seventh Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
ARKANSAS UNCLAIMED PROPERTY	3351	EXHIBIT C - TAX NO LIABILITY
AUGUSTA TREASURER OF STATE	12774	EXHIBIT C - TAX NO LIABILITY
BENTON COUNTY TREASURER	12235	EXHIBIT C - TAX NO LIABILITY
BENTON COUNTY TREASURER	12301	EXHIBIT C - TAX NO LIABILITY
BEXAR COUNTY	1518	EXHIBIT C - TAX NO LIABILITY
CALHOUN COUNTY TAX COLLECTOR	5871	EXHIBIT C - TAX NO LIABILITY
CALIFORNIA SELF INSURERS SECURITY FUND	11811	EXHIBIT C - TAX NO LIABILITY
CALIFORNIA SELF INSURERS SECURITY FUND	11819	EXHIBIT C - TAX NO LIABILITY
CALIFORNIA SELF INSURERS SECURITY FUND	11896	EXHIBIT C - TAX NO LIABILITY
CALIFORNIA SELF INSURERS SECURITY FUND	11895	EXHIBIT C - TAX NO LIABILITY
CALIFORNIA SELF INSURERS SECURITY FUND	11721	EXHIBIT C - TAX NO LIABILITY
CALIFORNIA SELF INSURERS SECURITY FUND	12028	EXHIBIT C - TAX NO LIABILITY
CATAWBA COUNTY	7638	EXHIBIT C - TAX NO LIABILITY
CITY OF BARBOURSVILLE	500	EXHIBIT C - TAX NO LIABILITY
CITY OF EL PASO	35	EXHIBIT C - TAX NO LIABILITY
CITY OF FRISCO	516	EXHIBIT C - TAX NO LIABILITY
CITY OF GLENDALE	6468	EXHIBIT C - TAX NO LIABILITY
CITY OF MCALLEN	1408	EXHIBIT C - TAX NO LIABILITY
CLARK COUNTY TREASURER	2073	EXHIBIT C - TAX NO LIABILITY
COUNTY OF BRAZOS ET AL	54	EXHIBIT C - TAX NO LIABILITY
COUNTY OF COMAL ET AL	59	EXHIBIT C - TAX NO LIABILITY
COUNTY OF DENTON	57	EXHIBIT C - TAX NO LIABILITY
COUNTY OF SAN BERNANDINO	13359	EXHIBIT C - TAX NO LIABILITY
COUNTY OF SAN BERNARDINO	11630	EXHIBIT C - TAX NO LIABILITY
COUNTY OF TAYLOR ET AL	60	EXHIBIT C - TAX NO LIABILITY
COUNTY OF WILLIAMSON ET AL	62	EXHIBIT C - TAX NO LIABILITY
CYPRESS FAIRBANKS ISD	174	EXHIBIT C - TAX NO LIABILITY
DALLAS COUNTY	286	EXHIBIT C - TAX NO LIABILITY
EAST BATON ROUGE PARISH ASSESSOR	3524	EXHIBIT C - TAX NO LIABILITY
FORT BEND COUNTY	219	EXHIBIT C - TAX NO LIABILITY
GOLDEN, CITY OF	12015	EXHIBIT C - TAX NO LIABILITY
GRAYSON COUNTY	435	EXHIBIT C - TAX NO LIABILITY
GREGG COUNTY	1593	EXHIBIT C - TAX NO LIABILITY
HARRIS COUNTY ET AL	220	EXHIBIT C - TAX NO LIABILITY

In re: Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)

Debtors' Twenty-Seventh Omnibus Objection to Claims

Exhibit B - Claimants and Related Claims Subject To Twenty-Seventh Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
INDIANA DEPARTMENT OF STATE REVENUE	12984	EXHIBIT C - TAX NO LIABILITY
IRVING ISD	288	EXHIBIT C - TAX NO LIABILITY
JACKSON COUNTY	3688	EXHIBIT C - TAX NO LIABILITY
JACKSON COUNTY PAYMENT CENTER	1510	EXHIBIT C - TAX NO LIABILITY
JEFFERSON COUNTY	1577	EXHIBIT C - TAX NO LIABILITY
LA COUNTY TREASURER AND TAX COLLECTOR	11862	EXHIBIT C - TAX NO LIABILITY
LAFAYETTE PARISH TAX COLLECTOR	13396	EXHIBIT C - TAX NO LIABILITY
LAKE COUNTY TREASURER	13406	EXHIBIT C - TAX NO LIABILITY
LAKE COUNTY TREASURER	13403	EXHIBIT C - TAX NO LIABILITY
LONGVIEW INDEPENDENT SCHOOL DISTRICT	56	EXHIBIT C - TAX NO LIABILITY
LOUISIANA DEPARTMENT OF REVENUE	520	EXHIBIT C - TAX NO LIABILITY
LOUISIANA DEPARTMENT OF REVENUE	13515	EXHIBIT C - TAX NO LIABILITY
MAINE STATE TREASURERS OFFICE	12773	EXHIBIT C - TAX NO LIABILITY
MCALLEN ISD	1449	EXHIBIT C - TAX NO LIABILITY
MCLENNAN COUNTY	1446	EXHIBIT C - TAX NO LIABILITY
MISSISSIPPI STATE TAX COMMISSION	10428	EXHIBIT C - TAX NO LIABILITY
MONTEREY COUNTY TAX COLLECTOR	4733	EXHIBIT C - TAX NO LIABILITY
MONTGOMERY TOWNSHIP BD SPRVRS	5446	EXHIBIT C - TAX NO LIABILITY
NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE	11474	EXHIBIT C - TAX NO LIABILITY
NORTH CAROLINA DEPARTMENT OF REVENUE	13037	EXHIBIT C - TAX NO LIABILITY
NUECES COUNTY	1440	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12891	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12895	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12892	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12899	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12889	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12910	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	13016	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12890	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12893	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12894	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12900	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12888	EXHIBIT C - TAX NO LIABILITY
PENNSYLVANIA STATE TREASURY	12909	EXHIBIT C - TAX NO LIABILITY

In re: Circuit City Stores, Inc, et al.  
Case No. 08-35653 (KRH)

Debtors' Twenty-Seventh Omnibus Objection to Claims

Exhibit B - Claimants and Related Claims Subject To Twenty-Seventh Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
PIMA COUNTY	11261	EXHIBIT C - TAX NO LIABILITY
PRATTVILLE, CITY OF	12800	EXHIBIT C - TAX NO LIABILITY
ROCKWALL CAD	1576	EXHIBIT C - TAX NO LIABILITY
ROCKWALL COUNTY	1579	EXHIBIT C - TAX NO LIABILITY
ROUND ROCK ISD	1439	EXHIBIT C - TAX NO LIABILITY
SHASTA COUNTY TAX COLLECTOR	13381	EXHIBIT C - TAX NO LIABILITY
SOUTH TEXAS COLLEGE	1409	EXHIBIT C - TAX NO LIABILITY
SOUTH TEXAS ISD	1404	EXHIBIT C - TAX NO LIABILITY
STATE OF ILLINOIS	11246	EXHIBIT C - TAX NO LIABILITY
STATE OF MICHIGAN DEPARTMENT OF TREASURY	2257	EXHIBIT C - TAX NO LIABILITY
STATE OF MICHIGAN DEPARTMENT OF TREASURY	2259	EXHIBIT C - TAX NO LIABILITY
TARRANT COUNTY	279	EXHIBIT C - TAX NO LIABILITY
TENNESSEE DEPARTMENT OF REVENUE	12969	EXHIBIT C - TAX NO LIABILITY
THE COMMISSIONER OF REVENUE OF THE STATE OF TENNESSEE	12960	EXHIBIT C - TAX NO LIABILITY
THURSTON COUNTY TREASURER	4509	EXHIBIT C - TAX NO LIABILITY
TOM GREEN CAD	1539	EXHIBIT C - TAX NO LIABILITY
TOWN OF BRAINTREE	4394	EXHIBIT C - TAX NO LIABILITY



EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
ARKANSAS UNCLAIMED PROPERTY UNCLAIMED PROPERTY DIVISION LITTLE ROCK, AR 72201-1811	3351	Secured: Priority: UNL Administrative 503(b)(9): Unsecured: _____ Total: UNL	01/12/2009	INTERTAN, INC. (08-35655)
AUGUSTA TREASURER OF STATE LUCINDA E WHITE ASSISTANT ATTORNEY GENERAL OFFICE OF THE ATTORNEY GENERAL 6 STATE HOUSE STATION AUGUSTA, ME 04333-0006	12774	Secured: Priority: Administrative 503(b)(9): Unsecured: \$49,514.58 Total: \$49,514.58	05/01/2009	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
BENTON COUNTY TREASURER BENTON COUNTY PROSECUTING ATTORNEY 7122 W OKANOGAN PL BLDG A KENNEWICK, WA 99336-2359	12235	Secured: UNL Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	04/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
BENTON COUNTY TREASURER PO BOX 630 PROSSER, WA 99350	12301	Secured: Priority: Administrative UNL 503(b)(9): Unsecured: _____ Total: UNL	04/17/2009	CIRCUIT CITY STORES, INC. (08-35653)
BEXAR COUNTY DAVID G AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	1518	Secured: \$168,137.32 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$168,137.32	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
CALHOUN COUNTY TAX COLLECTOR KAREN ROPER 1702 NOBLE ST STE 104 ANNISTON, AL 36201	5871	Secured: \$1,565.60 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$1,565.60	01/16/2009	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CALIFORNIA SELF INSURERS SECURITY FUND LOUIS J CISZ ESQ AND GINA FORNARIO ESQ NIXON PEABODY LLP ONE EMBARCADERO CENTER 18TH FL SAN FRANCISCO, CA 94111	11895	Secured: Priority: UNL Administrative 503(b)(9): Unsecured: _____ Total: UNL	03/18/2009	CIRCUIT CITY STORES, INC. (08-35653)
CALIFORNIA SELF INSURERS SECURITY FUND LOUIS J CISZ ESQ AND GINA FORNARIO ESQ NIXON PEABODY LLP ONE EMBARCADERO CENTER 18TH FL SAN FRANCISCO, CA 94111	11896	Secured: Priority: UNL Administrative 503(b)(9): Unsecured: _____ Total: UNL	03/18/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
CALIFORNIA SELF INSURERS SECURITY FUND LOUIS J CISZ ESQ AND GINA FORNARIO ESQ NIXON PEABODY LLP ONE EMBARCADERO CENTER 18TH FL SAN FRANCISCO, CA 94111	12028	Secured: Priority: UNL Administrative 503(b)(9): Unsecured: _____ Total: UNL	03/10/2009	CIRCUIT CITY STORES, INC. (08-35653)
CALIFORNIA SELF INSURERS SECURITY FUND LOUIS J CISZ ESQ AND GINA FORNARIO ESQ NIXON PEABODY LLP ONE EMBARCADERO CENTER 18TH FL SAN FRANCISCO, CA 94111	11811	Secured: Priority: UNL Administrative 503(b)(9): Unsecured: _____ Total: UNL	03/06/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
CALIFORNIA SELF INSURERS SECURITY FUND LOUIS J CISZ ESQ AND GINA FORNARIO ESQ NIXON PEABODY LLP ONE EMBARCADERO CENTER 18TH FL SAN FRANCISCO, CA 94111	11819	Secured: UNL Priority: UNL Administrative 503(b)(9): Unsecured: _____ Total: UNL	03/10/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CALIFORNIA SELF INSURERS SECURITY FUND LOUISE J CISZ ESQ GINA FORNARIO ESQ NIXON PEABODY LLP ONE EMBARCADERO CTR 18TH FL SAN FRANCISCO, CA 94111	11721	Secured: UNL Priority: UNL Administrative 503(b)(9): Unsecured: _____ Total: UNL	03/06/2009	CIRCUIT CITY STORES, INC. (08-35653)
CATAWBA COUNTY TAX COLLECTOR NEWTON, NC 28658	7638	Secured: Priority: \$6,446.18 Administrative 503(b)(9): Unsecured: _____ Total: \$6,446.18	01/22/2009	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF BARBOURSVILLE PO BOX 266 BARBOURSVILLE, WV 25504	500	Secured: Priority: UNL Administrative 503(b)(9): Unsecured: _____ Total: UNL	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF EL PASO DAVID G AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NAVARRO STE 300 SAN ANTONIO, TX 78205	35	Secured: \$119,801.93 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$119,801.93	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF FRISCO ELIZABETH WELER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	516	Secured: \$8,594.85 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$8,594.85	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)
CITY OF GLENDALE 141 N GLENDALE AVE LEVEL 2 GLENDALE, CA 91206	6468	Secured: Priority: Administrative 503(b)(9): Unsecured: \$9,809.88 Total: \$9,809.88	01/16/2009	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
CITY OF MCALLEN DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP THE TERRACE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428 AUSTIN, TX 78760-7428	1408	Secured: \$11,124.70 Priority: Administrative 503(b)(9): Unsecured: Total: \$11,124.70	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
CLARK COUNTY TREASURER ATTY FRANK BALLARD 425 E 7TH ST JEFFERSONVILLE, IN 47130	2073	Secured: Priority: \$5,357.36 Administrative 503(b)(9): Unsecured: Total: \$5,357.36	12/30/2008	CIRCUIT CITY STORES, INC. (08-35653)
COUNTY OF BRAZOS ET AL 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	54	Secured: \$45,036.56 Priority: Administrative 503(b)(9): Unsecured: Total: \$45,036.56	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)
COUNTY OF COMAL ET AL 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	59	Secured: \$39,725.27 Priority: Administrative 503(b)(9): Unsecured: Total: \$39,725.27	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)
COUNTY OF DENTON MICHAEL REED MCCREARY VESELKA BRAGG & ALLEN PC 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	57	Secured: \$11,158.92 Priority: Administrative 503(b)(9): Unsecured: Total: \$11,158.92	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
COUNTY OF SAN BERNARDINO OFFICE OF THE TAX COLLECTOR 172 W 3RD ST SAN BERNARDINO, CA 92415	13359	Secured: \$56,868.45 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$56,868.45	06/12/2009	CIRCUIT CITY STORES, INC. (08-35653)
COUNTY OF SAN BERNARDINO OFFICE OF THE TAX COLLECTOR 172 W 3RD ST SAN BERNARDINO, CA 92415	11630	Secured: \$660.38 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$660.38	02/25/2009	CIRCUIT CITY STORES, INC. (08-35653)
COUNTY OF TAYLOR ET AL 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	60	Secured: \$47,326.89 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$47,326.89	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)
COUNTY OF WILLIAMSON ET AL 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	62	Secured: \$66,594.12 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$66,594.12	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)
CYPRESS FAIRBANKS ISD JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLC PO BOX 3064 HOUSTON, TX 77253-3064	174	Secured: \$30,237.49 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$30,237.49	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
DALLAS COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	286	Secured: \$218,146.83 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$218,146.83	11/17/2008	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
EAST BATON ROUGE PARISH ASSESSOR 222 ST LOUIS ST RM 126 BATON ROUGE, LA 70802	3524	Secured: \$34,941.86 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$34,941.86	01/13/2009	CIRCUIT CITY STORES, INC. (08-35653)
FORT BEND COUNTY JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	219	Secured: \$15,831.96 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$15,831.96	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
GOLDEN, CITY OF 911 10TH ST GOLDEN, CO 80401	12015	Secured: Priority: \$300.00 Administrative 503(b)(9): Unsecured: _____ Total: \$300.00	03/30/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
GRAYSON COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	435	Secured: \$51,412.40 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$51,412.40	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)
GREGG COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	1593	Secured: \$11,823.41 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$11,823.41	12/15/2008	CIRCUIT CITY STORES, INC. (08-35653)
HARRIS COUNTY ET AL JOHN P DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	220	Secured: \$290,151.33 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$290,151.33	12/01/2008	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
INDIANA DEPARTMENT OF STATE REVENUE CAROL LUSHELL BANKRUPTCY SECTION 100 N SENATE AVE RM N203 INDIANAPOLIS, IN 46204	12984	Secured: Priority: Administrative \$1,899,065.83 503(b)(9): Unsecured: Total: \$1,899,065.83	05/12/2009	CIRCUIT CITY STORES, INC. (08-35653)
IRVING ISD ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	288	Secured: \$29,842.37 Priority: Administrative 503(b)(9): Unsecured: Total: \$29,842.37	11/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
JACKSON COUNTY PO BOX 1569 DEPT OF TAXATION MEDFORD, OR 97501	3688	Secured: \$4,712.33 Priority: Administrative 503(b)(9): Unsecured: Total: \$4,712.33	01/13/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
JACKSON COUNTY PAYMENT CENTER PO BOX 1569 MEDFORD, OR 97501	1510	Secured: \$4,712.33 Priority: \$4,712.33 Administrative 503(b)(9): Unsecured: Total: \$9,424.66	12/08/2008	CIRCUIT CITY STORES, INC. (08-35653)
JEFFERSON COUNTY CLAYTON E MAYFIELD LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1148 PARK ST BEAUMONT, TX 77701-3614	1577	Secured: \$95,612.20 Priority: Administrative 503(b)(9): Unsecured: Total: \$95,612.20	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
LA COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90054-0110	11862	Secured: Priority: \$228,180.77 Administrative 503(b)(9): Unsecured: Total: \$228,180.77	02/18/2009	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
LAFAYETTE PARISH TAX COLLECTOR PO DRAWER 92590 LAFAYETTE, LA 705092590	13396	Secured: Priority: \$57,488.34 Administrative 503(b)(9): Unsecured: Total: \$57,488.34	06/16/2009	CIRCUIT CITY STORES, INC. (08-35653)
LAKE COUNTY TREASURER LAKE COUNTY TREASURER BANKRUPTCY 2293 N MAIN ST CROWN POINT, IN 46307	13406	Secured: Priority: \$7,295.75 Administrative 503(b)(9): Unsecured: Total: \$7,295.75	06/08/2009	CIRCUIT CITY STORES, INC. (08-35653)
LAKE COUNTY TREASURER LAKE COUNTY TREASURER BANKRUPTCY 2293 N MAIN ST CROWN POINT, IN 46307	13403	Secured: Priority: \$4,667.48 Administrative 503(b)(9): Unsecured: Total: \$4,667.48	06/08/2009	CIRCUIT CITY STORES, INC. (08-35653)
LONGVIEW INDEPENDENT SCHOOL DISTRICT 700 JEFFREY WAY STE 100 PO BOX 1269 ROUND ROCK, TX 78680	56	Secured: \$20,567.19 Priority: Administrative 503(b)(9): Unsecured: Total: \$20,567.19	11/25/2008	CIRCUIT CITY STORES, INC. (08-35653)
LOUISIANA DEPARTMENT OF REVENUE 617 N THIRD ST PO BOX 66658 BATON ROUGE, LA 70896-6658	13515	Secured: Priority: Administrative \$6,770.96 503(b)(9): Unsecured: Total: \$6,770.96	06/25/2009	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
LOUISIANA DEPARTMENT OF REVENUE STATE OF LOUISIANA PO BOX 66658 BATON ROUGE, LA 70896	520	Secured: Priority: UNL Administrative 503(b)(9): Unsecured: Total: UNL	12/05/2008	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.



EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
MAINE STATE TREASURERS OFFICE LUCINDA E WHITE ASSISTANT ATTORNEY GENERAL OFFICE OF THE ATTORNEY GENERAL 6 STATE HOUSE STATION AUGUSTA, ME 04333-0006	12773	Secured: Priority: Administrative 503(b)(9): Unsecured: <u>\$49,514.58</u> Total: <u>\$49,514.58</u>	05/01/2009	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
MCALLEN ISD DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP THE TERRACE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428 AUSTIN, TX 78760-7428	1449	Secured: <u>\$30,234.47</u> Priority: Administrative 503(b)(9): Unsecured: <u>\$30,234.47</u> Total: <u>\$30,234.47</u>	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
MCLENNAN COUNTY DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP THE TERRANCE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428 AUSTIN, TX 78760-7428	1446	Secured: <u>\$11,726.89</u> Priority: Administrative 503(b)(9): Unsecured: <u>\$11,726.89</u> Total: <u>\$11,726.89</u>	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
MISSISSIPPI STATE TAX COMMISSION BANKRUPTCY SECTION MSTC PO BOX 22808 JACKSON, MS 39225	10428	Secured: Priority: <u>\$550.00</u> Administrative 503(b)(9): Unsecured: <u>\$425.00</u> Total: <u>\$975.00</u>	02/09/2009	CIRCUIT CITY STORES, INC. (08-35653)
MONTEREY COUNTY TAX COLLECTOR ATTN COLLECTORS OFFICE P O BOX 891 SALINAS, CA	4733	Secured: Priority: <u>\$5,861.58</u> Administrative 503(b)(9): Unsecured: <u>\$5,861.58</u> Total: <u>\$5,861.58</u>	01/23/2009	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
MONTGOMERY TOWNSHIP BD SPRVSRs 1001 STUMP RD MONTGOMERYVILLE, PA 18936	5446	Secured: Priority: \$22,875.00 Administrative 503(b)(9): Unsecured: _____ Total: \$22,875.00	01/26/2009	CIRCUIT CITY STORES, INC. (08-35653)
NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	11474	Secured: Priority: \$9,316.53 Administrative 503(b)(9): Unsecured: \$1,916.31 Total: \$11,232.84	02/26/2009	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
NORTH CAROLINA DEPARTMENT OF REVENUE ANGELA C FOUNTAIN BANKRUPTCY MANAGER COLLECTIONS EXAMINATION DIVISION NORTH CAROLINA DEPARTMENT OF REVENUE PO BOX 1168 RALEIGH, NC 27602-1168	13037	Secured: Priority: \$1,106,016.25 Administrative 503(b)(9): Unsecured: _____ Total: \$1,106,016.25	05/19/2009	CIRCUIT CITY STORES, INC. (08-35653)
NUECES COUNTY DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP THE TERRACE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428 AUSTIN, TX 78760-7428	1440	Secured: \$46,552.83 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$46,552.83	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12889	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	CC DISTRIBUTION COMPANY OF VIRGINIA, INC. (08-35659)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12899	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	VENTOUX INTERNATIONAL, INC. (08-35656)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12892	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	ABBOTT ADVERTISING AGENCY, INC. (08-35665)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12891	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	MAYLAND MN, LLC (08-35666)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12895	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	ORBYX ELECTRONICS, LLC (08-35662)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12910	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	CIRCUIT CITY STORES PR, LLC (08-35660)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	13016	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	XSSTUFF, LLC (08-35669)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12888	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	PRAHS, INC. (08-35670)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12894	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	KINZER TECHNOLOGY, LLC (08-35663)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12890	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	PATAPSCO DESIGNS, INC. (08-35667)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12909	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	CIRCUIT CITY PROPERTIES, LLC (08-35661)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12900	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	INTERTAN, INC. (08-35655)
PENNSYLVANIA STATE TREASURY UNCLAIMED PROPERTY DIVISION PO BOX 1837 HARRISBURG, PA 17105-2740	12893	Secured: Priority: Administrative 503(b)(9): Unsecured: UNL Total: UNL	05/07/2009	COURCHEVEL, LLC (08-35664)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
PIMA COUNTY PIMA COUNTY ATTYS OFFICE 32 N STONE AVE STE 2100 TUCSON, AZ 85701	11261	Secured: UNL Priority: Administrative 503(b)(9): Unsecured: _____ Total: UNL	02/02/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
PRATTVILLE, CITY OF PO BOX 680190 PRATTVILLE, AL 36068	12800	Secured: Priority: \$3,404.42 Administrative 503(b)(9): Unsecured: _____ Total: \$3,404.42	04/30/2009	CIRCUIT CITY PURCHASING COMPANY, LLC (08-35657)
ROCKWALL CAD ELIZABETH WELLER LAURIE A SPINDLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201-2691	1576	Secured: \$40,283.60 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$40,283.60	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
ROCKWALL COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	1579	Secured: \$7,656.15 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$7,656.15	12/11/2008	CIRCUIT CITY STORES, INC. (08-35653)
ROUND ROCK ISD DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP THE TERRACE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428 AUSTIN, TX 78760-7428	1439	Secured: \$31,624.27 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$31,624.27	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
SHASTA COUNTY TAX COLLECTOR PO BOX 99 1830 REDDING, CA 96099-1830	13381	Secured: Priority: Administrative \$5,160.82 503(b)(9): Unsecured: Total: \$5,160.82	06/15/2009	CIRCUIT CITY STORES, INC. (08-35653)
SOUTH TEXAS COLLEGE DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP THE TERRACE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428 AUSTIN, TX 78760-7428	1409	Secured: \$3,955.57 Priority: Administrative 503(b)(9): Unsecured: Total: \$3,955.57	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
SOUTH TEXAS ISD DIANE W SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP THE TERRACE II 2700 VIA FORTUNA DR STE 400 PO BOX 17428 AUSTIN, TX 78760-7428	1404	Secured: \$1,299.16 Priority: Administrative 503(b)(9): Unsecured: Total: \$1,299.16	12/09/2008	CIRCUIT CITY STORES, INC. (08-35653)
STATE OF ILLINOIS SECRETARY OF STATE DEPT OF BUSINESS SERVICES 351 HOWLETT BUILDING SPRINGFIELD, IL 62756	11246	Secured: Priority: \$24,685.04 Administrative 503(b)(9): Unsecured: Total: \$24,685.04	02/02/2009	CIRCUIT CITY STORES, INC. (08-35653)
STATE OF MICHIGAN DEPARTMENT OF TREASURY VICTORIA A REARDON ASSISTANT ATTORNEY GENERAL CADILLAC PL STE 10 200 3030 W GRAND BLVD DETROIT, MI 48202	2257	Secured: Priority: Administrative 503(b)(9): Unsecured: \$125,000.00 Total: \$125,000.00	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)

\* "UNL" denotes an unliquidated claim.

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
STATE OF MICHIGAN DEPARTMENT OF TREASURY VICTORIA A REARDON ASSISTANT ATTORNEY GENERAL CADILLAC PL STE 10 200 3030 W GRAND BLVD DETROIT, MI 48202	2259	Secured: Priority: \$521,916.68 Administrative 503(b)(9): Unsecured: Total: \$521,916.68	12/23/2008	CIRCUIT CITY STORES, INC. (08-35653)
TARRANT COUNTY ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	279	Secured: \$197,174.51 Priority: Administrative 503(b)(9): Unsecured: Total: \$197,174.51	11/17/2008	CIRCUIT CITY STORES, INC. (08-35653)
TENNESSEE DEPARTMENT OF REVENUE C O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202-0207	12969	Secured: Priority: \$346.80 Administrative 503(b)(9): Unsecured: Total: \$346.80	05/11/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
THE COMMISSIONER OF REVENUE OF THE STATE OF TENNESSEE WILBUR E HOOKS DIRECTOR C O ATTORNEY GENERAL TAX ENFORCEMENT DIVISION PO BOX 20207 NASHVILLE, TN 37202-0207	12960	Secured: Priority: Administrative \$649.60 503(b)(9): Unsecured: Total: \$649.60	05/11/2009	CIRCUIT CITY STORES WEST COAST, INC. (08-35654)
THURSTON COUNTY TREASURER 2000 LAKERIDGE DR SW OLYMPIA, WA 98502-6080	4509	Secured: \$2,250.51 Priority: Administrative 503(b)(9): Unsecured: Total: \$2,250.51	01/20/2009	CIRCUIT CITY STORES, INC. (08-35653)
TOM GREEN CAD ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST STE 1600 DALLAS, TX 75201	1539	Secured: UNL Priority: Administrative 503(b)(9): Unsecured: Total: UNL	12/10/2008	CIRCUIT CITY STORES, INC. (08-35653)

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EXHIBIT C

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
TOWN OF BRAINTREE TAX COLLECTOR PO BOX 859209 BRAINTREE, MA 02185	4394	Secured: \$296.57 Priority: Administrative 503(b)(9): Unsecured: _____ Total: \$296.57	01/09/2009	CIRCUIT CITY STORES, INC. (08-35653)

Total: 85 \$5,914,889.29

\* "UNL" denotes an unliquidated claim.